## IN THE CLAIMS:

Kindly amend claims 5, 10 and 17 as shown in the following listing of claims, which replaces all versions and listings of claims in the captioned application.

- 1. (previously presented) A coating solution
  comprising:
- a first ingredient solute comprising a silicone oil and a first solvent;
- a second ingredient solute comprising a polymethacrylic acid alkyl ester and a second solvent;
- a clearing agent comprising an amide added to a mixture of the first and second ingredient solutes in an amount effective to dissolve the silicone oil and the polymethacrylic acid alkyl ester to form a clear solution; and
- a functional agent selected from the group consisting of a resin and a fatty acid alkyl ester, the functional agent being added to the mixture of the first and second ingredient solutes in an amount effective to impart a desired coating feature to the clear solution.
- 2. (previously presented) A coating solution according to claim 1; wherein the clearing agent is an amide selected from the group consisting of formamide, acetamide, and formohydrazide.

- 3. (previously presented) A coating solution according to claim 1; wherein the functional agent is a rosin, which is added to impart a glossing feature to the clear solution.
- 4. (previously presented) A coating solution according to claim 1; wherein the functional agent is a palmitic acid alkyl ester, which is added to impart a smoothing feature to the clear solution.
- 5. (currently amended) A coating solution according to claim 1; wherein the first and second solvents comprise at least one compound selected from the group consisting of terpenic oils oil, heptane, 2-butanone and 1,4 dioxane.
- 6. (previously presented) A method of producing a coating solution for coating a material, comprising the steps of:

producing a first ingredient solute comprising a silicone oil and a first solvent;

producing a second ingredient solute comprising a polymethacrylic acid alkyl ester and a second solvent;

adding a clearing agent comprising an amide to a mixture of the first and second ingredient solutes in an amount effective to dissolve the silicone oil and the polymethacrylic acid alkyl ester to form a clear solution; and

adding a functional agent selected from the group consisting of a resin and a fatty acid alkyl ester, to the mixture of the first and second ingredient solutes in an amount effective to impart a desired coating feature to the clear solution.

- 7. (previously presented) A method according to claim 6; wherein the clearing agent is an amide selected from the group consisting of formamide, acetamide, and formohydrazide.
- 8. (previously presented) A method according to claim 6; wherein the functional agent is a rosin, which is added to impart a glossing feature to the clear solution.
- 9. (previously presented) A method according to claim 6; wherein the functional agent is a palmitic acid alkyl ester, which is added to impart a smoothing feature to the clear solution.
- 10. (currently amended) A method according to claim
  1; wherein the first and second solvents comprise at
  least one compound selected from the group consisting of
  terpenic oils oil, heptane, 2-butanone and 1,4 dioxane.
- 11. (withdrawn) A method of waterproofing a product comprising the steps of: providing a product formed of fabric,

paper or leather; and applying to the product a coating solution according to claim 1.

- 12. (previously presented) A coating solution comprising: a first solute of silicone oil; a second solute of a polymethacrylic acid alkyl ester; and a clearing agent comprising one or more amides added to a mixture of the first and second solutes in an amount effective to dissolve the silicone oil and the polymethacrylic acid alkyl ester to form a clear solution.
- 13. (previously presented) A coating solution according to claim 12; further comprising a functional agent selected from the group consisting of a resin and a fatty acid alkyl ester, the functional agent being added to the mixture of the first and second solutes in an amount effective to impart a desired coating feature to the clear solution.
- 14. (previously presented) A coating solution according to claim 12; wherein the clearing agent is an amide selected from the group consisting of formamide, acetamide, and formohydrazide.
- 15. (previously presented) A coating solution according to claim 12; wherein the functional agent is rosin, which is added to impart a glossing feature to the clear solution.

- 16. (previously presented) A coating solution according to claim 12; wherein the functional agent is a palmitic acid alkyl ester, which is added to impart a smoothing feature to the clear solution.
- 17. (currently amended) A coating solution according to claim 12; wherein the first and second solutes solvents include at least one compound selected from the group consisting of terpenic oils oil, heptane, 2-butanone and 1,4 dioxane.
- 18. (withdrawn) A method of waterproofing a product comprising the steps of: providing a product formed of fabric, paper or leather; and applying to the product a coating solution according to claim 12.